



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2005 Assembly Bill 538

Assembly Amendment 1

Memo published: September 15, 2005

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Assembly Bill 538 authorizes counties and the City of Milwaukee to utilize the tax intercept procedure under s. 71.935, Stats., to set off against tax refunds debts relating to property taxes.

Assembly Amendment 1 clarifies the meaning of “debt related to property taxes.” As defined by the amendment, the term means any delinquent taxes, assessments, or charges that are included on the tax roll and includes any interest and penalty charged as a result of the delinquency.

Assembly Amendment 1 was offered by Representative Krusick. The Assembly Committee on Urban and Local Affairs recommended adoption of the amendment by a vote of Ayes, 8; Noes, 0. The proposal, as amended, was recommended for passage by a vote of Ayes, 8; Noes, 0.

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